IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

WRIT PETITION NO. 812 of 2005.

Chandrakant N. Sanghvi ..Petitioner.
vs.
The Union of India & ors. ..Respondents.

Shri A.G. Damle for the petitioner.
Shri A.S. Rao for the respondents.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 31-3-2005.

P.C.

1. Heard learned Counsel for the petitioner.

2. During the course of hearing, learned Counsel for the petitioner could not dispute that the particulars furnished in the declaration were incorrect since he failed to disclose tax arrears of the amount of tax involved in the appeal which was to form part of the settlement. However,he tried to justify this omission on the basis of the judgment of the Apex Court in the case of **Killick Nixon Ltd. vs. Deputy Commissioner of Income Tax and ors. reported in 2002 (258) ITR 627**. In our view, reliance placed on this judgment is misplaced. We find that the view taken in the impugned order is a reasonable and possible view.

3. Writ petition is thus dismissed in limine with

no order as to costs.